TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE

FISCAL NOTE



SB 45 – HB 566

February 24, 2011

SUMMARY OF BILL: Requires dealers of aviation fuel to file monthly rather than quarterly reports with the Department of Revenue that state the total number of gallons sold and the dollar amount of sales.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Any increase in state expenditures to develop reporting forms will be not significant and can be accomplished without an increased appropriation or a reduced reversion.
- Any computer or software modifications required to administer the provisions of this bill will be not significant because such modifications can be performed by existing staff of the Information Technology Resources Division of the Department of Revenue.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director

Tom W. White

/rnc